

**STUDY ON TAXPAYER ADVOCATE PROGRAM**

2008 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Keith Grover**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill requires the Revenue and Taxation Interim Committee to study the implementation of a taxpayer advocate program.

**Highlighted Provisions:**

This bill:

- requires the Revenue and Taxation Interim Committee to study the implementation of a taxpayer advocate program within the Utah State Tax Commission during the 2008 interim;
- prescribes the scope of the study; and
- addresses legislation to implement a taxpayer advocate program.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Uncodified Material Affected:**

ENACTS UNCODIFIED MATERIAL

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. **Study on taxpayer advocate program.**

(1) During the 2008 interim, the Revenue and Taxation Interim Committee shall study



28 the implementation of a taxpayer advocate program within the Utah State Tax Commission.

29 (2) The study required by Subsection (1) shall include a review of:

30 (a) best practices in implementing a taxpayer advocate program, including examining:

31 (i) the National Taxpayer Advocate Service; and

32 (ii) other states' taxpayer advocate programs; and

33 (b) the cost to the state of implementing a taxpayer advocate program within the Utah  
34 State Tax Commission.

35 (3) If the Revenue and Taxation Interim Committee determines to draft legislation to  
36 implement a taxpayer advocate program within the Utah State Tax Commission, the draft  
37 legislation shall:

38 (a) establish the functions and duties of the taxpayer advocate;

39 (b) specify the circumstances under which the taxpayer advocate may grant assistance  
40 or relief to a taxpayer;

41 (c) specify the type of assistance or relief that the taxpayer advocate may grant to a  
42 taxpayer; and

43 (d) address funding for the taxpayer advocate program.

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**Legislative Review Note**  
**as of 1-30-08 4:38 PM**

**Office of Legislative Research and General Counsel**

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**H.B. 180 - Study on Taxpayer Advocate Program**

**Fiscal Note**

2008 General Session

State of Utah

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**State Impact**

Enactment of this bill will not require additional appropriations.

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**Individual, Business and/or Local Impact**

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

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